

Senate File 123 - Introduced

SENATE FILE 123

BY DAWSON

A BILL FOR

1 An Act relating to the distribution of certain barrel tax
2 revenues collected on beer.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

S.F. 123

1 Section 1. Section 123.143, subsection 2, Code 2023, is
2 amended to read as follows:

3 2. Barrel tax revenues collected on beer manufactured in
4 this state from a class "A" beer permittee which owns and
5 operates a native brewery shall be credited to the barrel tax
6 fund hereby created in the office of the treasurer of state.
7 In addition, barrel tax revenues collected on beer manufactured
8 in this state from a special class "A" beer permittee which
9 owns and operates a brewpub that is sold at retail at the
10 manufacturing premises pursuant to section 123.130, subsection
11 4, shall be credited to the barrel tax fund. Moneys deposited
12 in the barrel tax fund shall not revert to the general fund
13 of the state without a specific appropriation by the general
14 assembly. Moneys in the barrel tax fund are appropriated to
15 the economic development authority for purposes of section
16 15E.117.

17 EXPLANATION

18 The inclusion of this explanation does not constitute agreement with
19 the explanation's substance by the members of the general assembly.

20 This bill provides that barrel tax revenues on beer
21 manufactured by a special class "A" beer permittee which
22 operates a brewpub that is sold at retail at the manufacturing
23 premises shall be credited to the barrel tax fund. Current law
24 provides that moneys in the barrel tax fund are appropriated to
25 the economic development authority for the promotion of Iowa
26 wine and beer.